



General Assembly

January Session, 2005

Amendment

LCO No. 6172

HB0688306172SD0

Offered by:
SEN. MCDONALD, 27th Dist.

To: Subst. House Bill No. 6883

File No. 533

Cal. No. 509

**"AN ACT CONCERNING SERVICE OF PROCESS ON THE
STATE."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-162 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective from passage and*
5 *applicable to the execution of tax warrants issued on or after July 2, 2003*):

6 (a) Any collector of taxes, in the execution of tax warrants, shall
7 have the same authority as state marshals have in executing the duties
8 of their office, and any constable or other officer authorized to serve
9 any civil process may serve a warrant for the collection of any tax
10 assessed, and the officer shall have the same authority as the collector
11 concerning taxes committed to such officer for collection.

12 (b) Upon the nonpayment of any property tax when due, demand
13 having been made therefor as prescribed by law for the collection of
14 such tax, an alias tax warrant may be issued by the tax collector, which

15 may be in the following form:

16 "To a state marshal of the County of ..., or any constable of the
17 Town of Greeting: By authority of the state of Connecticut you are
18 hereby commanded to collect forthwith from ... of ... the sum of ...
19 dollars, the same being the amount of a tax with interest or penalty
20 and charges which have accumulated thereon, which tax was levied by
21 (insert name of town, city or municipality laying the tax) upon (insert
22 the real estate, personal property, or both, as the case may be,) of said
23 ... as of the ... day of (In like manner insert the amount of any other
24 property tax which may have been levied in any other year, including
25 interest or penalty and charges which have accumulated thereon). In
26 default of payment of said amount you are hereby commanded to levy
27 for said tax or taxes, including interest, penalty and charges,
28 hereinafter referred to as the amount due on such execution, upon any
29 goods and chattels of such person and dispose of the same as the law
30 directs, notwithstanding the provisions of subsection (j) of section 52-
31 352b, and, after having satisfied the amount due on such execution,
32 return the surplus, if any, to him; or you are to levy upon the real
33 estate of such person and sell such real property pursuant to the
34 provisions of section 12-157, to pay the amount due on such execution;
35 or you shall make demand upon the main office of any banking
36 institution indebted to such person, subject to the provisions of section
37 52-367a or 52-367b, as if judgment for the amount due on such
38 execution had been entered, for that portion of any type of deposit to
39 the credit of or property held for such person, not exceeding in total
40 value the amount due on such execution; or you are to garnishee the
41 wages due such person from any employer, in the same manner as if a
42 wage execution therefor had been entered, in accordance with section
43 52-361a.

44 Dated at this day of A.D. 20.., Tax Collector."

45 (c) Any officer serving [such] an alias tax warrant pursuant to this
46 section shall make return to the collector of such officer's actions
47 thereon within ten days of the completion of such service and shall be

48 entitled to collect from such person the fees allowed by law for serving
49 executions issued by any court. [Notwithstanding the provisions of
50 section 52-261, any] Any state marshal or constable, authorized as
51 provided in this section, who executes such warrant and collects any
52 delinquent municipal taxes as a result thereof shall receive, in addition
53 to expenses otherwise allowed, [an amount equal to ten per cent] a
54 percentage of the taxes collected pursuant to such warrant, calculated
55 at the rate applicable for the levy of an execution as provided in section
56 52-261. The minimum fee for such service shall be [twenty] thirty
57 dollars. Any officer unable to serve such warrant shall, within sixty
58 days after the date of issuance, return such warrant to the collector and
59 in writing state the reason it was not served."